

THE REGIONAL MUNICIPALITY OF YORK

BYLAW NO. 2020-26

A bylaw to set and levy the rates of taxation for Regional general purposes
for the year 2020

WHEREAS the estimated sum required for payment of the current expenditures of the Regional Corporation in the year 2020, as adopted by Regional Council on December 19, 2019, and for payment of all debts of the Regional Corporation falling due within such year exclusive of current expenditures and debts for water and sewer purposes, amounts required to be raised for sinking funds and principal and interest payments or sinking fund requirements in respect of debenture debt of lower-tier municipalities, for the payment of which the Regional Corporation is liable, and after allowance is made for contribution from reserves, is \$1,188,572,000.00;

AND WHEREAS an amount of Payments in Lieu of Taxation of \$3,652,790.00 to be paid to the Regional Corporation in 2020 has been estimated and such amount is to be used to reduce the rates of taxation;

AND WHEREAS subsection 311(2) of the *Municipal Act, 2001* provides that an upper-tier municipality shall pass a bylaw directing each lower-tier municipality to levy a separate tax rate, as specified in the bylaw, on the assessment in each property class in the lower-tier municipality rateable for upper-tier purposes;

AND WHEREAS subsection 311(11) of the *Municipal Act, 2001*, provides that an upper-tier rating bylaw shall estimate the amount to be raised in a lower-tier municipality as a result of a levy being made in that municipality in accordance with the bylaw;

AND WHEREAS all property assessment rolls on which the 2020 taxes are to be levied have been returned and revised pursuant to the provisions of the *Assessment Act*, as amended, subject to any appeals presently outstanding;

AND WHEREAS the tax rates on the property classes and property subclasses have been calculated on the returned assessment roll dated December 10, 2019 pursuant to the provisions of the *Municipal Act, 2001* and the manner set out herein;

AND WHEREAS subsection 316(1) of the *Municipal Act, 2001* provides that the council of an upper-tier municipality may, before the adoption of the estimates for the year, by bylaw requisition a sum from each of its lower-tier municipalities, not exceeding the prescribed percentage of the amount that, in the upper-tier rating bylaw for the previous year, was estimated to be raised in the particular lower-tier municipality and that the amount of any such requisition shall be deducted from the amounts to be paid by the lower-tier municipality to the Regional Corporation under the upper-tier rating bylaw for the year;

AND WHEREAS Bylaw No 2020-02, as amended, being a bylaw to levy against the lower-tier municipalities on an interim basis the sums of monies required during the year 2020 for the purposes of the Regional Corporation was enacted by Regional Council on January 30, 2020, and levied against each lower-tier municipality set out in Column 1 of the schedule contained in section 1 of the said bylaw, the specific sums set out opposite each lower-tier municipality in Column 2 of the said schedule, and such sums were payable in installments as set out in Schedule "A" to this bylaw;

The Council of The Regional Municipality of York hereby enacts as follows:

1. The estimated sum required for payment of the current expenditures of the Regional Corporation for the year 2020, as adopted, shall be reduced by the aggregate amount of Payments in Lieu of Taxation of \$3,652,790.00 to reduce the amount of the net Regional requirements to \$1,184,919,210.00.
2. For the taxation year 2020, the estimated amounts to be raised in each lower-tier municipality as a result of a levy being made in that municipality in accordance with this bylaw are set out in Column 5 of Schedule "A" attached hereto opposite the respective municipality listed in Column 1 and which amounts are equal to the sum of the corresponding amounts set out in Columns 2, 3 and 4.
3. The Treasurer of each lower-tier municipality shall pay to the Treasurer of the Regional Corporation all amounts directed to be levied on property assessment under this bylaw and due to the Regional Corporation under the *Municipal Act, 2001* in the amounts and on or before the times set out in Columns 8 and 9 of Schedule "A" attached hereto.
4. That where, as a direct result of a COVID-19 financial relief program, any amount payable to the Region by a lower-tier municipality with respect to the 2020 tax levy, as

set out in Column 8 of Schedule “A”, is not remitted to the Region on the due date of September 30, 2020, no interest will be payable on any outstanding amount until January 1, 2021, and further that where any amount payable, as set out in Column 9 of Schedule “A”, is not remitted to the Region on the due date of December 15, 2020, no interest will be payable on any outstanding amount until March 31, 2021.

5. In this bylaw, the property classes and subclasses listed in Column 1 of the table contained in section 6 for which tax rates are established are as defined under the *Assessment Act*.
6. For the taxation year 2020, the lower-tier municipalities shall levy upon the classes and subclasses of property listed in Column 1 of the schedule contained in this section, the rate of taxation set out opposite such property class or subclass in Column 2.

COLUMN 1	COLUMN 2
PROPERTY CLASS	REGIONAL TAX RATE
Residential	.321619
Residential Taxable (shared as PIL)	.321619
Residential Taxable (Upper Tier & Education Only)	.321619
Residential – first subclass of farmland awaiting development	.080405
Multi-residential	.321619
Commercial	.428429
Commercial: excess land subclass	.299900
Commercial: vacant land subclass	.299900
Commercial – first subclass of farmland awaiting development	.080405
Commercial Small Scale On-Farm Business Subclass	.428429
Commercial (previous Ontario Hydro)	.428429
Commercial Vacant and Excess Land (Shared as PIL)	.299900
Office Building	.428429
Office Building Vacant Units and Excess	.299900
Shopping Centre	.428429
Shopping Centre Vacant Units and Excess	.299900
Commercial – new construction	.428429

Commercial Occupied – new construction	.428429
Commercial: Vacant Units and Excess – new construction	.299900
Office Building Occupied – new construction	.428429
Office Building Excess – new construction	.299900
Shopping Centre – new construction	.428429
Shopping Centre – Vacant Units and Excess – new construction	.299900
Parking Lot (Full)	.428429
Industrial Occupied	.528484
Industrial: excess land subclass	.343515
Industrial: vacant land subclass	.343515
Industrial – first subclass of farmland awaiting development	.080405
Industrial (previous Ontario Hydro)	.528484
Industrial Vacant Land (Shared as PIL)	.343515
Industrial (previous Ontario Hydro) Excess	.343515
Industrial Occupied – new construction	.528484
Industrial Excess and Vacant Land (New Construction)	.343515
New Large Industrial Occupied	.528484
Large Industrial	.528484
Large Industrial Vacant Units and Excess (including new construction)	.343515
Pipeline	.295568
Farmlands	.080405
Managed Forest	.080405
Landfill	.353781

7. Schedule "A" shall form part of this bylaw.

ENACTED AND PASSED on May 28, 2020.

Regional Clerk

Regional Chair

Authorized by Item 1.2.4 of the Committee of the Whole of May 14, 2020, adopted by Regional Council at its meeting on May 28, 2020

Schedule "A" 2020 Taxation Year

COLUMN 1	COLUMN 2	COLUMN 3	COLUMN 4	COLUMN 5	COLUMN 6	COLUMN 7	COLUMN 8	COLUMN 9
LOCAL MUNICIPALITIES	2020 TAXABLE NON-LINEAR PROPERTIES REGIONAL REQUIREMENT	ESTIMATED RAILWAY RIGHTS-OF-WAY REGIONAL REQUIREMENT	ESTIMATED UTILITIES REGIONAL REQUIREMENT	ESTIMATED TOTAL REGIONAL REQUIREMENT	BYLAW NO. 2020 - 02 DUE APRIL 30, 2020	BYLAW NO. 2020 -02 DUE JUNE 30, 2020	NET DUE ON OR BEFORE SEPTEMBER 30, 2020	NET DUE ON OR BEFORE DECEMBER 15, 2020
Aurora	\$ 57,687,319	\$ 21,042	\$ 24,400	\$ 57,732,761	\$ 12,847,221	\$ 12,847,221	\$ 16,019,160	\$ 16,019,160
East Gwillimbury	\$ 26,927,708	\$ 42,321	\$ 2,620	\$ 26,972,649	\$ 5,305,982	\$ 5,305,982	\$ 8,180,342	\$ 8,180,342
Georgina	\$ 28,100,136	\$ 29,148	\$ 9,772	\$ 28,139,056	\$ 6,445,638	\$ 6,445,638	\$ 7,623,890	\$ 7,623,890
King	\$ 31,912,485	\$ 18,360	\$ 356,231	\$ 32,287,076	\$ 7,302,904	\$ 7,302,904	\$ 8,840,634	\$ 8,840,634
Markham	\$ 341,430,831	\$ 159,707	\$ 209,745	\$ 341,800,283	\$ 77,221,504	\$ 77,221,504	\$ 93,678,638	\$ 93,678,638
Newmarket	\$ 67,583,446	\$ 10,831	\$ 23,778	\$ 67,618,055	\$ 15,406,689	\$ 15,406,689	\$ 18,402,338	\$ 18,402,338
Richmond Hill	\$ 220,286,195	\$ 53,170	\$ 8,186	\$ 220,347,551	\$ 48,811,233	\$ 48,811,233	\$ 61,362,543	\$ 61,362,543
Vaughan	\$ 365,041,878	\$ 218,516	\$ 333,171	\$ 365,593,565	\$ 84,077,458	\$ 84,077,458	\$ 98,719,325	\$ 98,719,325
Whitchurch-Stouffville	\$ 44,382,885	\$ 40,799	\$ 4,530	\$ 44,428,214	\$ 9,941,192	\$ 9,941,192	\$ 12,272,915	\$ 12,272,915
TOTAL	\$ 1,183,352,883	\$ 593,895	\$ 972,432	\$ 1,184,919,210	\$ 267,359,820	\$ 267,359,820	\$ 325,099,785	\$ 325,099,785